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JAMES MCDANIEL
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8 **UNITED STATES DISTRICT COURT**
9 **CENTRAL DISTRICT OF CALIFORNIA**
10 **WESTERN DIVISION**

11
12 UNITED STATES OF AMERICA,

13 Plaintiff,

14 v.

15 JAMES MCDANIEL,

16 Defendant.
17

Case No. CR 18-00839-SJO

**DEFENDANT'S SENTENCING
POSITION**

18 Defendant James McDaniel, by and through his attorney of record, Deputy
19 Federal Public Defender Seema Ahmad hereby submits his sentencing position.
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21 Respectfully submitted,

22 AMY M. KARLIN
Interim Federal Public Defender
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24 DATED: January 28, 2020

By /s/ Seema Ahmad

25 SEEMA AHMAD
Deputy Federal Public Defender
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I. INTRODUCTION

Mr. McDaniel stands before the Court for sentencing after pleading guilty to one count of tax evasion. The defense agrees that because there is a 60 month statutory maximum, Probation accurately calculated the guidelines as 57-60 months. The government seeks a sentence of 60 months. The defense respectfully requests a sentence of 57 months.

II. THE 3553 FACTORS SUPPORT A SENTENCE OF 57 MONTHS

Mr. McDaniel is a 66 year old man who undoubtedly engaged in serious criminal conduct. He quickly accepted responsibility under the terms and conditions set forth by the government. He signed “closing agreements” with the IRS to correct past representations regarding his tax liability and to agree to the imposition of civil fraud penalties. A low-end sentence of 57 months is appropriate in this case.

Mr. McDaniel presents as older than his age due to some serious medical issues he has suffered while in custody. As stated in the PSR, he suffered a heart attack in April of 2019 and received three stents. PSR at ¶ 61. He is also on medication for blood pressure and cholesterol. *Id.* at ¶ 62. Under the terms and conditions of his plea agreement, Mr. McDaniel will never come out from under the restitution and fraud penalties imposed upon him.

Although the government seeks a 60-month sentence, the defense submits that a low-end sentence is appropriate. Mr. McDaniel’s prior convictions -- which the government largely uses to justify its 60-month recommendation -- has been factored into Mr. McDaniel’s criminal history calculation.

III. CONCLUSION

For the foregoing reasons, Mr. McDaniel respectfully requests a sentence of 57 months in custody.

Respectfully submitted,

AMY M. KARLIN
Interim Federal Public Defender

DATED: January 28, 2020

By /s/ Seema Ahmad
SEEMA AHMAD
Deputy Federal Public Defender